

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: _____

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: _____
Month Day Year

Petitioner's Name: _____

Petitioner's Mailing Address: _____

City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
_____	_____
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) _____ and _____ are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ _____ (_____) and \$ _____ (_____)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Petitioner's Signature Daytime Phone Number (_____) _____
Email _____

By _____ Daytime Phone Number (_____) _____
Agent's Signature*

Printed Name: _____ Email _____

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation
(For Assessor's Use Only)

	Tax Year _____			Tax Year _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: _____ Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):

Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner
 (Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

 Petitioner's Signature _____
 Date

 Assessor's or Deputy Assessor's Signature _____
 Date

Section IV: Decision of the County Commissioners
 (Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:
 Month Day Year

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ (**being present--not present**) and
 Name
 Petitioner _____ (**being present--not present**), and WHEREAS, the said
 Name
 County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board (**agrees--does not agree**) with the recommendation of the Assessor and the petition be (**approved--approved in part--denied**) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____	_____	_____	_____

 Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County
 this _____ day of _____, _____.
 Month Year

 County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
 (For all abatements greater than \$10,000)

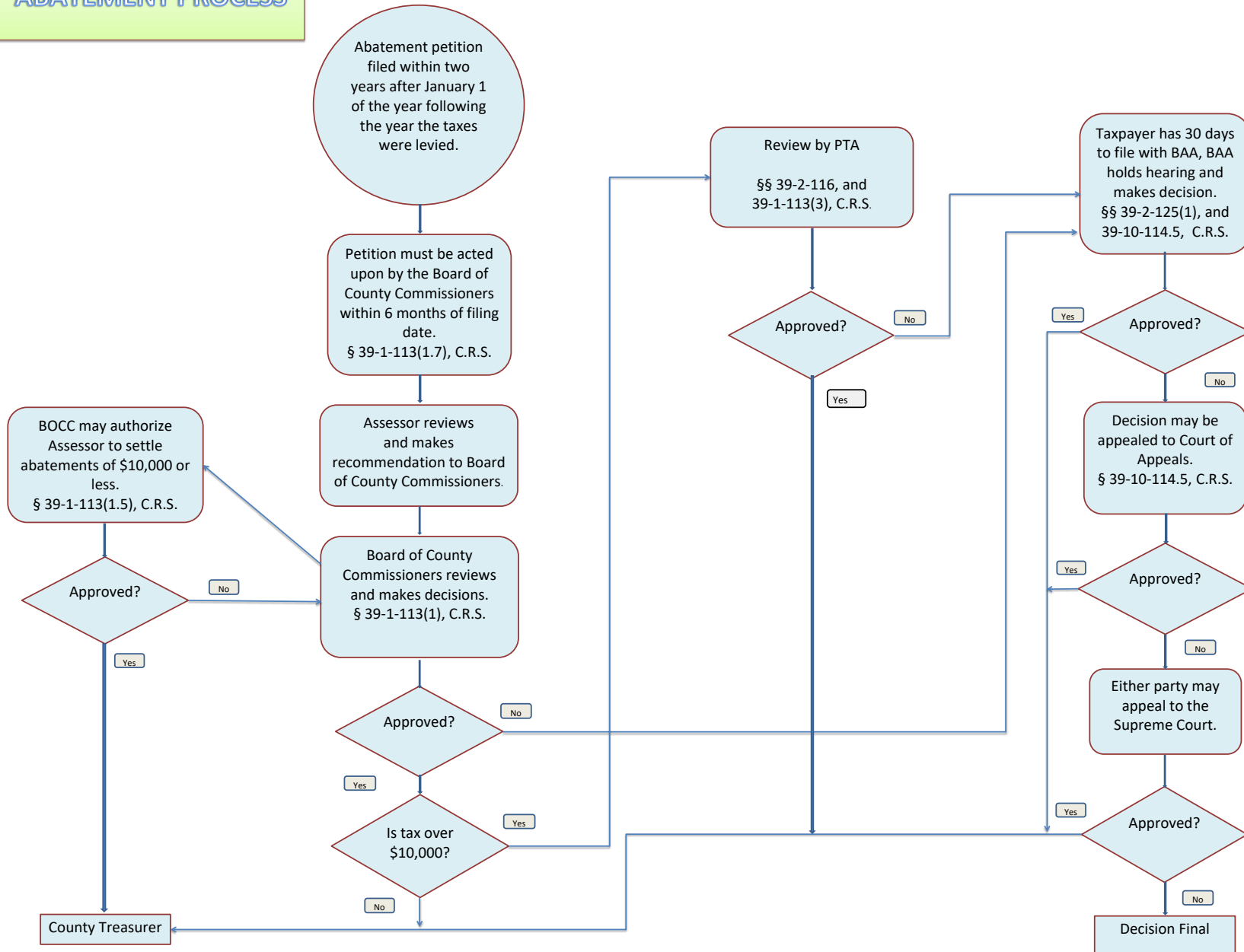
The action of the Board of County Commissioners, relative to this abatement petition, is hereby
 Approved Approved in part \$ _____ Denied for the following reason(s):

 Secretary's Signature _____
 Property Tax Administrator's Signature _____
 Date

Important Information and Instructions for Filing a Petition for Abatement or Refund of Taxes

- The abatement process is used to correct taxes that have been levied erroneously or illegally due to erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation, § 39-10-114(1)(a)(I)(A), C.R.S.
- The law states that if the property value was protested for the year(s) in question and a Notice of Determination was issued, no abatement or refund of taxes shall be made on grounds of overvaluation, § 39-10-114(1)(a)(I)(D), C.R.S.
- Abatements and refunds are limited by law to two years, § 39-10-114(1)(a)(I)(A), C.R.S. During calendar year 2021, a petitioner may file a request for an abatement or refund for tax years 2019 and/or 2020. They may request a refund for 2018 only if the completed abatement petition is submitted by the first working day of 2021.
- To file for an abatement or refund of taxes, the owner/petitioner must complete **Section I** of the **“Petition for Abatement or Refund of Taxes.”**
- Property is valued based on the property’s physical characteristics in place on January 1 of the valuation year in question.
- With the market approach to value, the actual value of property is determined by analysis of comparable properties that sold within a specified time period. For tax years 2021 and 2022, the time period is January 1, 2019 through June 30, 2020. However, in cases where comparable sales are limited, the assessor is authorized to consider sales that occurred prior to June 30, 2020, in six-month increments, up to five years prior to June 30, 2020. If the petitioner attaches sales information to an abatement petition to support a lower valuation for the property, the information must be from the appropriate time period described above. Sales information submitted from outside the proper time period for a given tax year cannot be considered by the county assessor or the board of county commissioners (commissioners) when reviewing your abatement petition.
- Submit the signed petition to the county assessor’s office.
- The assessor’s office will review the submitted abatement petition and will recommend approval or denial to the commissioners. The commissioners may authorize the assessor to approve petitions for abatement or refund for \$10,000 or less in taxes, per schedule, per year, provided the petitioner and the assessor mutually agree to an adjustment.
- If the petition requires a hearing before the commissioners, the petitioner will be notified of the date and time of the hearing where the petitioner will have the opportunity to present information to support the request for abatement or refund. A representative from the assessor’s office may attend the hearing.
- After the hearing, the commissioners will notify the petitioner of their decision to approve or deny the petition in whole or in part.
- If the abatement is approved by the commissioners and the tax amount to be abated is \$10,000 or less, the commissioners submit the petition to the county treasurer for processing.
- If the abatement is approved by the commissioners and the tax amount to be abated is more than \$10,000, the abatement must be approved by the Property Tax Administrator at the Colorado State Division of Property Taxation.
- If the petitioner is not satisfied with the commissioners’ decision or with the decision of the Property Tax Administrator, the decision may be appealed to the State Board of Assessment Appeals. For additional information, contact the Board of Assessment Appeals at (303) 864-7710 or at www.dola.colorado.gov/baa.

ABATEMENT PROCESS



ABATEMENT DOCUMENTATION

COUNTY RECOMMENDATIONS

The Division recommends the assessor's office set up a procedure to track abatement petitions through the process to ensure they will not be lost or misplaced in the system. This allows the assessor's staff to verify when the petition arrived in the county, which appraiser is working on the petition, when it was sent to the commissioners and/or the Division, and anything else you may need to know about the petition's status.

You may wish to keep the following items along with abatement petitions that you process in your county:

1. Documentation supplied by the petitioner
2. Copy of NOD, if the issue is overvaluation and the property was protested
3. Assessor's documentation which supports the value, or clear documentation of any recommended adjustments
4. Letter of agency, if agent represents the taxpayer
5. Proof of agricultural status (leases, etc.), if applicable

DIVISION OF PROPERTY TAXATION REQUIREMENTS

When a county is required to send a petition to the Division, the following documents are necessary:

1. Copy of the NOD, if the issue is overvaluation and the property was protested
2. The original abatement petition
3. A copy of the abatement petition
4. The assessor's recommendation (worksheet)
5. A statement from the commissioners' office explaining why they approved the petition when they disagree with the assessor
6. A copy of the Division's Final Determination form, if we exempted any portion of the property

PLEASE DO NOT SEND:

1. Appraisals
2. Maps
3. Petitioner's documentation
4. Personal property schedules, depreciation tables, and property listings
5. Property record data

If we have questions about the petition, we will contact you and ask you to supply specific information and documents. We may also request information and documentation from the petitioner.

ABATEMENT REQUEST WORKSHEET ABATEMENT LOG #: 150255 DATE RECEIVED: 08/24/15

FOLIO/ ACCT.# : 2077-34-4-15-005
 OWNER'S NAME: Alexis Investments Corp.
 MAILING ADDRESS: 11930 W 44th Ave #200
 Wheat Ridge, CO 80033
 AGENT NAME na
 LEGAL DESCRIPTION: Lot 5 Blk 1 Safeway Oakbrook Shopping Center

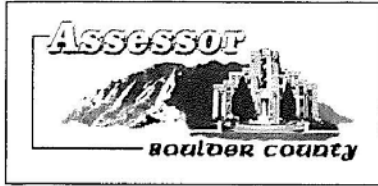
1. VALID DATE STAMP?	<u>YES</u>	5. PREVIOUSLY ABATED?	<u>NO</u>
2. OWNERSHIP?	<u>YES</u>	6. PREVIOUSLY PROTESTED?	<u>NO</u>
3. LETTER OF AGENCY?	<u> </u>	7. SENIOR EXEMPTION	<u>NO</u>
4. TIMELY FILED?	<u>YES</u>	8. PP EXEMPTION	<u>NO</u>
		9. Tax Yr.	<u>2014</u>

A/D/P A JUST COD 64 MILL LEVY 0.089721 RATIO 0.29

ORIGINAL ACTUAL VALUE:	VALUE	TAX	ADJ ACT VALUE
LAND: <u>\$1,447,120</u>	ORIG ASS'D: <u>\$419,665</u>	<u>\$37,652.77</u>	LAND: <u>\$868,272</u>
IMP: <u>\$0</u>	BALANCE <u>\$251,799</u>	<u>\$22,591.66</u>	IMP: <u>\$0</u>
P.P.: <u> </u>	ABATEMENT <u>\$167,866</u>	<u>\$15,061.11</u>	P.P.: <u> </u>
TOTAL: <u>\$1,447,120</u>			TOTAL: <u>\$868,272</u>

PREPARED BY Jesse Bequette *JB* DATE: 09/14/2015
 APPROVED BY: MBS DATE: 9-18-2015

INDICATE BELOW, ATTACHED DOCUMENTATION TO BE FORWARDED TO THE DPT:
Summary 2)
3) 4)



Jerry Roberts

P. O. Box 1759th and Pearl
Boulder, Colorado 80306-1759

Phone: (303) 441-3316
FAX: (303) 441-1783
www.boulderassessor.org



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International Association
Of Assessing Officers

PERSONAL PROPERTY REPORT

October 22, 2015

This report was prepared for the purpose of a recommendation to the Boulder County Board of Commissioners for the 2014 value of the Personal Property identified as follows:

PETITIONER'S NAME: ADVANCED THIN FILMS
 5733 CENTRAL AVE
 BOULDER, CO 80301

PROPERTY ADDRESS: 5733 CENTRAL AVE, BOULDER CO 80301

DESCRIPTION: PERSONAL PROPERTY

TYPE OF BUSINESS: PLASTIC/ RESIN MFG

SCHEDULE NUMBER: ID P0306818

PRIOR ACTUAL VALUE: \$ 4,991,689

CORRECTED VALUE: \$ 4,072,078

ISSUES: The business filled an asset list with the equipment at fair market value instead of their historical cost as done in prior years. They have requested we use the historical asset list instead of the fair market value asset list submitted for 2014.

CONCLUSION: Value may be abated pursuant to 39-10-114(1)(a)(I)(A), § C.R.S. as an erroneous and/or illegal assessment.

RECOMMENDATION: APPROVAL

Respectfully submitted,

Personal Property Appraiser
April Mycock
Boulder County Assessor's Office

23911

21.15.020



EL PASO COUNTY, COLORADO
Office of the County Assessor
Steve Schleiker



ABATEMENT WORKSHEET

DATE RECEIVED: July 28, 2015
SCHEDULE NUMBER: 64154-14-111
ABATEMENT SUBMITTED BY: AGENT
AGENT NAME: ELITE PROPERTY SERVICES
AGENT MAILING ADDRESS: 6000 E. EVANS AVE., STE 1-426
DENVER, CO, 80222
PROPERTY OWNER NAME: LEONELA 98, INC.
PROPERTY OWNER MAILING: 755 GREENBUSH AVE.
COLORADO SPRINGS, CO, 80911
LEGAL DESCRIPTION: LOT 2 MINETTE RETAIL CENTER
PREPARED BY: STACI SMITH
METHOD RECEIVED: MAIL

DIV OF PROPERTY TAX
STATE OF COLORADO
2015 SEP 21 AM 10:04

Year:	2013	Rate:	29.00%	Mill Levy:	61.197
ASSESSED VALUE		TAX		TXD:	FBY
Original:	\$ 439,490	\$ 26,895.47		Protest:	NO
Balance:	\$ 242,150	\$ 14,818.85		HE/DV/HV:	NO
Abate/ Refund:	\$ 197,340	\$ 12,076.62			
	Original Market Value for Tax Year 2013:		\$ 1,515,486		
	Correct Market Value for Tax Year 2013:		\$ 835,000		
Year:	2014	Rate:	29.00%	Mill Levy:	60.175
ASSESSED VALUE		TAX		TXD:	
Original:	\$ 439,490	\$ 26,446.32		Protest:	NO
Balance:	\$ 242,150	\$ 14,571.38		HE/DV/HV:	NO
Abate/ Refund:	\$ 197,340	\$ 11,874.94			
	Original Market Value for Tax Year 2014:		\$ 1,515,486		
	Correct Market Value for Tax Year 2014:		\$ 835,000		

13414
\$23,951.56
AZ
OK
AS

FULL APPROVAL OF AMOUNT REQUESTED ON ABATEMENT PETITION SHOULD BE GRANTED.
REASON:

PARTIAL APPROVAL SHOULD BE GRANTED IN THE ABOVE AMOUNT.
REASON: ASSESSOR RECOMMENDS A PARTIAL APPROVAL

DENIAL/DISAPPROVAL IS RECOMMENDED.
REASON:

Steve Schleiker 8-18-15
Signature of Assessor or Deputy Assessor Date

Signature of Petitioner or Agent Date

RPT-ID RUN DATE TIME JEFFERSON COUNTY, COLORADO
 ATSS027 12:52:00 ASSESSOR

RECEIVED

SEP 11 2015

CASE #: A015-172
 SCHEDULE NUMBER: 160325

PARCEL ID: 51-03 JEFFERSON COUNTY
 BOARD OF EQUALIZATION

DATE ABATEMENT RECEIVED: 7-06-2015

ABATEMENT FOR: 2013

DEPARTMENT: C APPRAISER(S): Nancy Anders.

OWNER NAME: RUIKKA ENTERPRISES LLC

PETITIONER NAME: SULLIVAN VALUATION SERVICES GROUP LLC

MAILING ADDRESS: PO BOX 664
 EVERGREEN, CO 80437-0664

PROPERTY ADDRESS: 27620 FIREWEED DR EVERGREEN CO 80439

	APPRAISED		ADJUSTED	
	ACTUAL	ASSESSED	ACTUAL	ASSESSED
LAND:	318,900	92,481	318,900	92,481
IMPS:	803,600	233,044	372,600	108,054
TOTAL:	1,122,500	325,525	691,500	200,535

ASSESSOR RECOMMENDATION: GRANTED IN PART ABATEMENT AMOUNT: 124,990

COMPLETION DATE: 9-09-2015

EXISTING ABATED YEARS:

PETITIONER COMMENTS:

THE TAXES FOR 2013 HAVE BEEN LEVIED ERRONEOUSLY OR ILLEGALLY DUE TO ERRONEOUS VALUATION, OVERVALUATION, CLERICAL ERROR, OR IRREGULARITY IN LEVYING. A 2014 BAA APPEAL AND STIPULATION OF \$691,500 INCLUDES NEW CONSTRUCTION COSTS DURING 2013 OF \$101,341 THAT IS SUBTRACTED FROM \$691,500 TO INDICATE THE ADJUSTED VALUE...

ASSESSOR COMMENTS:

ASSESSOR RECOMMENDS APPROVAL IN PART. PROPERTY WAS STIPULATED FOR 2014 SO THE VALUE FOR 2013 SHOULD BE THE SAME. NO CONSIDERATION WAS GIVEN TO "NEW CONSTRUCTION COSTS" IN 2014 FOR THE STIPULATED VALUE. THIS WAS AN AGREED UPON NUMBER BETWEEN THE AGENT AND THE ASSESSOR'S OFFICE. SALE AFTER BASE YEAR WAS UNQUALIFIED BANK REO SALE. ORIGINALLY LISTED FOR \$1,200,000. NO PREVIOUS APPEAL FOR THE 2013 TAX YEAR.

YEAR	TAX DISTRICT	ASS'D VALUE ADJUSTMENT	MILL LEVY	TAX DOLLAR REFUND	RECEIPT NUMBER
2013	4486	124,990	95.8410	\$11,979.17	
	LESS PRIOR ADJUSTMENT		LESS PRIOR REFUND		
	NET ADJUSTMENT		NET REFUND		

NOTES: